

# Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
<b>ALCOHOLIC BEVERAGE COMMISSION, INDIANA</b>			
16: Use of wine retailers permits (type 303 permits, as provided for by IC 7.1-3-14-1 and IC 7.1-3-14-3) as underlying permits for ABC type 210-1 permits (as provided for by IC 7.1-3-20-11.5) is not authorized by Title 7.1 (4/3/01)	24 IR 2927	38: Income tax - renter's deduction (11/00)	24 IR 1196
<b>ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF</b>		41: Sales tax - sales tax application to furnishing of accommodations (10/00)	24 IR 1197
<b>Commissioner's Bulletins:</b>		42: Income tax - Indiana income tax forms and schedules (11/00)	24 IR 1198
Scoring of hazardous substances response sites using the Indiana Scoring Model (ISM) (12/7/00)	24 IR 1184	60: Sales tax - construction contractors (11/00)	24 IR 1200
<b>Air Pollution Control Board:</b>		66: Income tax - enterprise zones (11/00)	24 IR 1202
Air-0027-NPD: Open burning of motor vehicles for firefighter training (5/12/01):	24 IR 2927	68: Sales tax - state educational institutions (1/98)	24 IR 2604
<b>Solid Waste Management Board:</b>		70: Income tax - disability income deduction (11/00)	24 IR 1204
Waste-0012-NPD: Rejected load manifest signatures, rejected load manifest distribution, and rejected mixed load procedures (4/17/01)	24 IR 2929	76: Income tax - claim for refund of county tax for certain unemployed taxpayers (8/00)	24 IR 1205
Waste-0039-NPD: Excess liability trust fund/risk integrated system of closure (3/20/01)	24 IR 2597	90: Income tax - state universities and colleges (11/00)	24 IR 1205
Waste-0044-NPD: F006 Recycled Wastes: Allowing LQGs 180 (or 270) Days Accumulation (2/15/01)	24 IR 1986	<b>Letters of Findings:</b>	
Waste-0046-NPD: Risk Integrated System of Closure (RISC), Technical Guide and Users Guide (2/15/01)	24 IR 1986	<b>Charity Gaming:</b>	
Waste-0049-NPD: Voluntary remediation program community relations plan (4/20/01)	24 IR 2598	00-0391 CG: Lease of facilities and personal property; continuous existence; operator membership requirements	24 IR 2955
<b>HEALTH, INDIANA STATE DEPARTMENT OF</b>		01-0037 CG: Operator membership requirement; management of conduct of events; grounds for penalties; additional penalties	24 IR 2632
Income eligibility guidelines for the MCH/CSHCS/Hoosier Healthwise programs based on Health and Human Services poverty income guidelines (3/01)	24 IR 2600	<b>Controlled Substance Excise Tax:</b>	
<b>INSURANCE, DEPARTMENT OF</b>		93-0185 CSET (1992): Imposition	24 IR 2263
<b>Bulletins:</b>		93-0771 CSET (1993): Imposition	24 IR 1988
103: Full and final discretion clauses in group health contracts (5/8/01)	24 IR 2930	93-0775 CSET (1993): Imposition	24 IR 2264
<b>NATURAL RESOURCES COMMISSION</b>		94-0002 CSET (1993): Imposition	24 IR 3300
<b>Information Bulletins:</b>		94-0642 CSET (Supplemental) (1994): Imposition	24 IR 2028
30: Mountain bikes on DNR properties	24 IR 2262	94-0874 CSET (1994): Imposition	24 IR 3300
31: Fishing tournament organizational meeting protocols	24 IR 3299	94-0875 CSET (1994): Imposition	24 IR 3301
<b>REVENUE, DEPARTMENT OF STATE</b>		94-0895 CSET (1994): Imposition	24 IR 1989
<b>Audit-Grams:</b>		97-0603 CSET (1997): Imposition	24 IR 2271
17: Corporate partner distributions - adjusted gross income tax (2/27/01)	24 IR 2602	97-0604 CSET (Supplemental) (1997): Imposition	24 IR 2294
18: Packaging and wrapping materials and equipment (3/26/01)	24 IR 2604	99-0648 CSET (1998): Imposition	24 IR 2624
19: Prepaid telephone calling card (5/7/01)	24 IR 2930	00-0034 CSET (1998): Imposition	24 IR 2625
20: Property purchased or used in Indiana (5/10/01)	24 IR 2931	00-0433 CSET (2000): Imposition	24 IR 2629
<b>Commissioner's Directives:</b>		<b>Financial Institutions Tax:</b>	
4: Collection of tax from transient merchants (11/00)	24 IR 1191	96-0643 FIT (1992-94): Combined/unitary reporting	24 IR 3302
<b>Departmental Notices:</b>		98-0338 (1993-96): Add back of state taxes based on or measured by income - Michigan single business tax; determining bad debt addback	24 IR 2000
2: Prepayment of sales tax on gasoline (7/1/01)	24 IR 2932	99-0145 (1992-96): Whether IRC 265 and 291 expenses should be deducted from the denominator of the apportionment factor; whether foreign exchange income should be deducted from the denominator of the apportionment factor for purposes of determining the financial institutions tax; whether taxpayer, as a bank holding company and its various subsidiaries, constitute a unitary group; constitutionality of the application of the apportionment method for unitary groups filing a combined return; abatement of the ten percent negligence penalty	24 IR 2946
<b>Information Bulletins:</b>		00-256 (1996-97): Taxpayer's qualifications to file under Indiana's financial institution tax - Conducting the business of a financial institution	24 IR 1229
2: Sales tax - warranties and maintenance contracts (11/00)	24 IR 1192	<b>Fuel Tax:</b>	
3: Income tax - payment of Indiana estimated tax by individuals (1/01)	24 IR 1538	00-0343 (1992-96): Estoppel	24 IR 2019
14: Income tax - income tax credit for donations to colleges (11/00)	24 IR 1193	00-0399 PUF (2000): Civil penalty	24 IR 2022
16: Income tax - use of federal Form W-2 for reporting Indiana state and county taxes withheld (1/01)	24 IR 1539	00-0457 PUF (2000): Civil penalty	24 IR 3315
26: Income tax - general information concerning filing requirements and specific tax benefits available to the elderly (11/00)	24 IR 1194	<b>Income Tax (Gross, Adjusted Gross, and Supplemental Net):</b>	
33: Income tax - Withholding requirements for nonresident employees (12/00)	24 IR 1540	92-0017 (1986-90): Games of chance; tax administration - penalty, interest	24 IR 1208
		94-0668 IT (Supplemental) (1986-89): Best information available; foreign source dividends; tax administration - negligence penalty	24 IR 2028
		94-0893 ITC (Supplemental) (1985 and 1988-92): Receipts from retail sales; receipts from "remanufacturing" activities; interstate sales	24 IR 2634
		95-0384 (1987-89): Gross income tax base for 1987-89 - Exclusion of sales under the Interstate Commerce clause exemption	24 IR 2264

# Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
96-0466 (Corporate) (years ending 3/31/92-94): Imposition of gross income tax on sales of products in Indiana; tax administration - interest	24 IR 1541	nonresident contractors - interstate commerce exemption; request for abatement of the negligence penalty	24 IR 1549
96-0591 ITC (1991-93): Foreign dividend deduction; tax administration - waiver of penalty	24 IR 2607	99-0591 (1995): Sale of assets of Indiana; tax administration - penalty	24 IR 2949
97-0064 (Corporation) (tax year ending 3/31/94): Disallowance of taxpayer's nonbusiness income deduction on Indiana corporation income tax return - litigation settlement income characterized as business or nonbusiness income	24 IR 2608	99-0607 (1993-97): Applicability of the state's gross income tax to out-of-state taxpayer's source income; abatement of the ten percent negligence penalty	24 IR 3312
97-0192 ST (1987-95): Sole proprietor; tax administration - best information available, penalty	24 IR 1545	00-0078P (Corporate) (1998): Penalty	24 IR 2009
97-0409 AGI (1989-93): Credit for income taxes paid to another state	24 IR 3303	00-0114P (Supplemental) (1997): Ten percent negligence penalty assessed for late payment of Indiana corporate income tax	24 IR 1235
97-0447 IT (1993-95): Industrial processing	24 IR 2267	00-0116 (Individual) (1997-98): Imposition	24 IR 1227
97-0475 ITC (1991-94): Application	24 IR 1211	00-0182 (Individual) (years ended 12/31/96, 12/31/97, and 12/31/98): Nonfiler IT-40	24 IR 2951
97-0476 (Supplemental) (Corporate) (1991-93): Apportionment factor calculations	24 IR 2031	00-0225 (Corporate) (1998): Penalties and interest incurred as a result of taxpayer's erroneous treatment of LIFO recapture	24 IR 2280
97-0477 (1992-95): Whether taxpayer is a manufacturer entitled to claim exception from the gross income tax under the Interstate Commerce clause; abatement of ten percent negligence penalty	24 IR 1995	00-0246P (Corporate): Penalty	24 IR 2016
97-0521 (Corporate) (1993-95): Reallocation of taxpayer's sales to Indiana - Throw-back sales	24 IR 2268	00-0279 AGI (1997-99): Imposition	24 IR 2018
97-0533 (Corporate) (1992-94): Foreign source dividends	24 IR 2270	00-0297 (Individual) (1999): Credit for local taxes paid outside Indiana	24 IR 2627
98-0004 (Corporate) (1993-94): Consolidated return	24 IR 2935	00-0306 (Corporate) (1998): Addback of property taxes	24 IR 2281
98-0035 ITC (1991-93): Business income; deconsolidation; sales factor reduction for out-of-state sales; Indiana research expense credit; negligence penalty	24 IR 3304	00-0324 AGI (1998): Imposition	24 IR 1551
98-0084 (Corporate) (1990-93): Student loan marketing; apportionment of payroll on a mileage basis; Indiana sales numerator	24 IR 1217	00-0325 AGI (1998): Imposition	24 IR 1553
98-0152 (Individual) (1993): Imposition	24 IR 1997	00-0357P (1996-98): Tax administration - penalty	24 IR 1232
98-0177 (Corporate) (1993-94): Consolidated return	24 IR 2935	00-0358P (1997-98): Tax administration - penalty	24 IR 1232
98-0201 (1993-3/24/95): Payments from joint venture partner; resource recovery system depreciation; gain on accounts receivable; enterprise zone apportionment; income received pursuant to memorandum of understanding; tax administration - penalty	24 IR 2936	00-363P (fiscal year ended 9/30/98): Tax administration - penalty	24 IR 1554
98-0242 (Corporation) (1992-95): Negative nonbusiness income claimed by the taxpayer - net expenses resulting from aircraft accident; apportionment of partnership income - inclusion of joint ventures' gross receipts in the sales factor; abatement of ten percent negligence penalty	24 IR 2612	00-364P (1997): Tax administration - penalty	24 IR 1233
98-0267 ITC (1992-94): Sales factor; negligence penalty	24 IR 1998	00-0366 (Individual) (1998-99): Prison investment credits - application; tax administration - penalty	24 IR 2628
98-0339 (1993-95): Leased equipment; tax administration - negligence penalty and interest	24 IR 2939	00-0384 AGI (1998): Imposition	24 IR 2284
98-0419 (1994-95): Interstate transportation	24 IR 2272	00-0414P (1996-98): Tax administration - penalty	24 IR 1555
98-0429 (Corporation) (1994-96): Foreign source dividends expenses; equitable adjustment to sales factor denominator; addback of state taxes based on or measure by income; equitable abatement of accumulated interest	24 IR 2941	00-0417P (1996-98): Tax administration - penalty	24 IR 2285
98-0457 (Corporate) (1989-93): Foreign source dividends/expense deduction	24 IR 2614	00-0426P (1999): Tax administration - penalty	24 IR 2025
98-0501 (1992-94): Net operating loss limitations	24 IR 2001	00-0432P (1997-98): Tax administration - penalty	24 IR 2026
98-0734 (Individual) (1994-96): Best information available (BIA)	24 IR 2942	00-0450P (Individual) (1999): Tax administration - late payment penalty	24 IR 2027
99-0144 ST (1996-97): Sole proprietor; tax administration - best information available, penalty	24 IR 1548	00-0461 (Individual) (1999): Social Security benefits subject to Indiana individual income tax; demand for abatement of interest	24 IR 2957
99-0188P (1994, 1996, and short years 6/30/95 and 12/31/95): Tax administration - penalty	24 IR 2620	00-0469P (1995): Tax administration - penalty	24 IR 2287
99-0197 (1993-95): Payroll factor	24 IR 3310	00-0471 AGI (1998): Imposition	24 IR 2288
99-0237 (1995-97): Add back property taxes	24 IR 2948	00-0484P (fiscal years ended 4/1/94, 3/31/95, 3/29/96, 3/28/97, and 4/3/98): Tax administration - penalty	24 IR 2629
99-0293 (1993-95): Sales factor denominator; foreign source dividends; interest and royalties as business income	24 IR 1223	01-0033P (1995-98): Tax administration - penalty	24 IR 2631
99-0376 (Corporate) (1995-97): Net operating loss	24 IR 2622	01-0042 (Individual) (year ended 12/31/99): Indiana county tax	24 IR 2961
99-0475 (1996-98): Withholding gross income tax for		01-0055P (1996-98): Tax administration - penalty	24 IR 2964
		01-0069P (Individual) (1999): Tax administration - penalty	24 IR 3316
		01-0075P (1996-97): Tax administration - penalty	24 IR 2965
		01-0084P (1996-98): Tax administration - penalty	24 IR 3316
		01-0089P (1996-97): Tax administration - penalty	24 IR 3317
		<b>Motor Carrier Fuel Tax and Surtax:</b>	
		98-0003 MCFT (1996): Motor carrier fuel tax and surtax	24 IR 2934
		<b>Motor Vehicle Excise Tax:</b>	
		97-0201 MVE (1995): Imposition	24 IR 1209
		<b>Retail Tax:</b>	
		98-0195 (Supplemental) (1992-94): Materials incorporated into realty - Agreements to improve taxpayer's realty characterized as lump sum contracts	24 IR 2294
		00-0209 (1996-98): Manufacturing exemption; tax administration - records, abatement of penalty	24 IR 2952
		00-0259 ST (1997-98): Imposition	24 IR 2017
		<b>Sales and Use Tax:</b>	
		92-0704 (1988-90): Imposition of use tax on hotel supplies purchased by the taxpayer	24 IR 1987
		96-0467 (1992-94): Exemptions - tangible personal property consumed in direct production - water treatment chemicals	

# Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
and anti-scale water treatment chemicals; exemptions - tangible personal property used to produce machinery, tools or equipment - computers, art and graphics software and peripheral equipment	24 IR 1989	00-0148 (1996-98): Service plans; capital cost reduction on leased vehicles	24 IR 2010
97-0123 ST (1993-95): Sole proprietor; tax administration - best information available, penalty	24 IR 1543	00-0193 (1996-99): Remittance; tax administration - penalty	24 IR 2626
97-0143 ST (1996-97): Sole proprietor; tax administration - best information available, penalty	24 IR 1544	00-0197 (1996-98): Tax administration - penalty	24 IR 1228
97-0359 (1994-96): Sales and withholding tax - responsible officer liability	24 IR 2933	00-0201 (1992-95): Responsible officer liability - duty to remit sales, use, and withholding taxes	24 IR 2951
97-0389 RST (1990-94): Assessment of sales tax on services and tangible personal property sold by funeral home; responsible officer liability	24 IR 1210	00-0230P (3/31/99): Tax administration - penalty	24 IR 1231
98-0011 (12/31/94-12/31/96): Simulcast services; decoder rental; totalisator services; laundry services	24 IR 2610	00-0293P (10/31/99): Tax administration - penalty	24 IR 1231
98-0075 (1994-96): Imposition of use tax on various pieces of equipment purchased by the taxpayer	24 IR 1212	00-0337 (1998-99): Equipment given away	24 IR 2954
98-0083 RST (1994-96): Service/maintenance agreements	24 IR 1214	00-0335 (1994-96): Sales and withholding tax - responsible officer liability	24 IR 3314
98-0184P (1996): Tax administration - penalty	24 IR 2611	00-0356 (1997-98): Delivery charges; tax administration - penalty	24 IR 2020
98-0229 (1994-96): Services	24 IR 1219	00-0361P (1997-99): Tax administration - penalty	24 IR 1233
98-0269 (1995-96): Cold storage; lump sum contracts	24 IR 1546	00-0375 (1997): Withholding, sales, and riverboat admissions tax - Riverboat building credit - claim for credit	24 IR 2282
98-0447 (1994-96): Contract to furnish and install; change orders; tax administration - penalty	24 IR 2273	00-0376 (1997): Withholding, sales, and riverboat admissions tax - Riverboat building credit - claim for credit	24 IR 2282
98-0491 (1994-96): Applicability of the gross retail tax to purchases of UPC/bar code labels affixed to taxpayer's nonreturnable containers; assessment on electrical con- sumption - results of energy consumption audit; assess- ment on certain equipment - manufacturing equipment used in the direct production of taxpayer's tangible personal property; assessment on packaging materials placed within shipping enclosures; abatement of ten percent negligence penalty	24 IR 2615	00-0377 (1997): Withholding, sales, and riverboat admissions tax - Riverboat building credit - claim for credit	24 IR 2282
98-0560: Abatement of penalty and interest assessed for late payment of the Indiana gross retail tax	24 IR 2003	00-0380P (1997-99): Tax administration - penalty	24 IR 2021
98-0736 (1994-96): Assessment - best information available	24 IR 2943	00-0383P (1997-99): Tax administration - penalty	24 IR 2284
98-0737 (1994-96): Assessment - best information available	24 IR 2945	00-0395P (1993-96): Tax administration - penalty	24 IR 2021
99-0036 (Supplemental) (1995-97): Purchase for resale exemption	24 IR 2297	00-0412P (1997-99): Tax administration - penalty, interest	24 IR 2023
99-0055 (1994-97): Bad debt deduction - Methods used in determining taxpayer's sales and use tax liability; state gross retail tax - equipment used in retail stores - equip- ment used in preparation of consumer paint products, quality control equipment used at powder coatings plant, safety equipment and supplies used at powder coatings plant, wrapping materials and shipping pallets used at warehouse; abatement of penalty	24 IR 2004	00-0412P (1997-99): Tax administration - penalty, interest	24 IR 2024
99-0063 (1995-97): Tax administration - penalty	24 IR 1547	00-0422P (1998): Tax administration - penalty	24 IR 2286
99-0093 RST (1995-97): Imposition of use tax on corn receiving and storage facilities, lake water in-take system, palletizing equipment, and propylene oxide tanks	24 IR 2277	00-0425P (1997-99): Tax administration - penalty	24 IR 2025
99-0124 RST (1991-95): Projection of prior audit results; PAL equipment and leaflets; sensormatic labels; tax administration - penalty	24 IR 3308	00-0428P (7/00): Tax administration - penalty	24 IR 2286
99-0128 ST (1993-97): Manufacturing exemption - forklifts, scissor lift, hoist, shrink-wrap machine; environmental control equipment; steel detailing; negligence penalty - imposition	24 IR 1220	00-0431P (1997-99): Tax administration - penalty	24 IR 2026
99-0454P (1994-96): Tax administration - penalty	24 IR 2622	00-0472 (2000): Medical equipment and devices; tax admin- istration - penalty	24 IR 2289
99-0465 (1997): Sales and withholding tax - responsible officer liability	24 IR 3311	00-0475P (8/00): Tax administration - penalty	24 IR 2290
99-0557 (1994-98): Proposed assessment of tax	24 IR 1224	00-0478P (1997-99): Tax administration - penalty	24 IR 2291
99-0634 (Supplemental) (1996-97): All terrain vehicles	24 IR 2638	00-0479P (1997-99): Tax administration - penalty	24 IR 2291
99-0660P (1995-98 and short year 5/31/99): Tax administra- tion - penalty, interest	24 IR 1225	00-0480P (1997-99): Tax administration - penalty	24 IR 2292
00-0032P (1995): Tax administration - penalty	24 IR 1226	00-0483P (1998-99): Tax administration - penalty	24 IR 2293
00-0131 (1997): Agricultural equipment exemption	24 IR 2279	01-0007P: (1997-99): Tax administration - penalty	24 IR 2630
		01-0011 (1998): Applicability of the Indiana use tax on construction materials purchased out-of-state; abatement of the ten percent negligence penalty; request for abate- ment of interest	24 IR 2959
		01-0029P (1997-98): Tax administration - penalty	24 IR 2293
		01-0030P (1996-98): Tax administration - penalty	24 IR 2631
		01-0031P (1998-99): Tax administration - penalty	24 IR 2960
		01-0032P (1997-99): Tax administration - penalty	24 IR 2961
		01-0045P (1997-99): Tax administration - penalty	24 IR 2962
		01-0046P (1997-99): Tax administration - penalty	24 IR 2963
		01-0054P (1996-99): Tax administration - penalty	24 IR 2963
		<b>Withholding Tax:</b>	
		97-0411 (1992-96): Unpaid withholding tax levied against taxpayer as responsible corporate officer; liability for unpaid gross retail taxes levied against taxpayer as a responsible corporate officer	24 IR 1993
		98-0752 (1995-97): Employee v. independent contractor; safe haven; tax administration - penalty	24 IR 2275
		99-0078P (1995-97): Tax administration - penalty	24 IR 1547
		99-0203 (1995-97): Nonresident shareholders	24 IR 2621
		99-0522P (1996): Tax administration - penalty, interest	24 IR 2623
		99-0523 (1996): Tax administration - penalty, interest	24 IR 2624
		00-0244 (1996): Levies against taxpayer as responsible corporate officer	24 IR 2015
		00-0404P (11/30/99): Tax administration - penalty	24 IR 2023
		00-0463P (1997-99): Tax administration - penalty	24 IR 2287
		01-0006P (1997-98): Tax administration - penalty	24 IR 2958

# Cumulative Table of Nonrule Policy Documents

Digest

Published Digest

Published

## Revenue Rulings:

- 00-02 FIT (10/11/00): Financial institutions tax - attribution of receipts 24 IR 1236
- 00-05 IT (12/4/00): Gross income tax - limited partnership electing to be treated as a corporation for federal income taxation; adjusted gross income tax and supplemental net income tax - limited partnership eligibility for consolidated filing 24 IR 1555
- 00-07 IT (10/17/00): Gross income tax - determination of Indiana gross income tax rate for provision of certain services 24 IR 1237
- 00-09 ST (10/31/00): Application of sales/use tax on a catering service's service charges 24 IR 1239
- 01-01 IT (1/5/01): Gross income tax - limited liability company electing to be treated as a partnership for federal income taxation 24 IR 2033
- 01-01 ST (3/23/01): Sales/use tax - "Merchant" electric power generating station and wholesale sales of electricity 24 IR 2965
- 01-02 IT (2/6/01): Gross income tax - agency 24 IR 2298
- 01-02 ST (3/23/01): Sales/use tax - "Merchant" electric power generating station and wholesale sales of electricity 24 IR 2967
- 01-03 IT (2/6/01): Gross income tax - agency 24 IR 2300
- 01-03 ST (5/4/01): Sales/use tax - Purchase of low vision systems 24 IR 3317
- 01-04 IT (2/19/01): Adjusted gross income tax - attribution of nonresident partners' distributive shares of partnership income, gain, loss, and deduction to sources within Indiana 24 IR 2639
- 01-06 IT (3/13/01): Adjusted gross income tax - prison investment credits 24 IR 2640

## For Cumulative Tables of Nonrule Policy Documents printed in the Indiana Register in previous years, consult the following table:

1982	See 5 IR 2586	(December 1982)
1983	See 7 IR 252	(December 1983)
1984	See 8 IR 1220	(June 1985)
1985	See 9 IR 932	(January 1986)
1986	See 10 IR 173	(October 1986)
1987	See 11 IR 2786	(April 1988)
1988	See 12 IR 1023	(January 1989)
1989	See 13 IR 791	(January 1990)
1990	See 14 IR 956	(January 1991)
1991	See 15 IR 651	(January 1992)
1992	See 16 IR 1311	(January 1993)
1993	See 17 IR 897	(January 1994)
1994	See 18 IR 1166	(January 1995)
1995	See 19 IR 954	(January 1996)
1996	See 20 IR 1040	(January 1997)
1997	See 21 IR 1628	(January 1998)
1998	See 22 IR 1324	(January 1999)
1999	See 23 IR 1013	(January 2000)
2000	See 24 IR 1241	(January 2001)